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**ఆంధ్రప్రదేశ్ రాజపత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
**PART IV-B EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

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No. 2] HYDERABAD, TUESDAY, FEBRUARY 2, 2010

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**ANDHRA PRADESH ACTS, ORDINANCES AND  
REGULATIONS ETC.**

The following is the authoritative text in English Language of the Ordinance promulgated by the Governor on the 2nd February, 2010 being published under article 348 (3) of the Constitution of India for general information:-

**ANDHRA PRADESH ORDINANCE No. 2 OF 2010.**

Promulgated by the Governor in the Sixty First Year of the Republic of India.

**AN ORDINANCE FURTHER TO AMEND THE ANDHRA PRADESH MOTOR VEHICLES TAXATION ACT,  
1963.**

[1]

**O. 542-1**

Whereas the Legislature of the State is not now in session and the Governor of Andhra Pradesh is satisfied that circumstances exists which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause(1) of Article 213 of the Constitution of India, the Governor is pleased to promulgate the following Ordinance.

**Short title and commencement.**

1. (1) This Ordinance may be called the Andhra Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 2010.

(2) It shall come into force at once.

**Amendment of section 3. Act No. 5 of 1963.**

2. In the Andhra Pradesh Motor Vehicles Taxation Act, 1963 (hereinafter referred to as the principal Act), in section 3, in sub-section (2),-

(i) for the second proviso, the following proviso shall be substituted, namely:-

"Provided further that in the case of motor cycles (with or without attachment, invalid carriages, the tax shall be levied at the rates specified in the Third Schedule,".

(ii) for the third proviso the following proviso shall be substituted namely:-

"Provided also that in the case of Construction Equipment vehicles including Road Rollers, the rate of tax shall be levied at the rates specified in the Fourth Schedule.".

(iii) for the fourth proviso, the following provisos shall be substituted, namely:-

"Provided also that in the case of three or four wheeler motor vehicles including Motor Cars coming under non-transport category, omni buses upto a seating capacity of (10) ten persons in all, new Motor Cabs and the Motor Cabs of other States that are entering into the rolls of this State

by way of change of address or transfer of ownership, the tax shall be levied at the rates specified in the Sixth Schedule:

Provided also that Non-Transport Vehicles meant for carrying persons, owned by Companies/Institutions/Societies/Organisations upto a seating capacity of (10) ten in all and second or more personalized vehicles upto a seatign capacity of (10) in all owned by an individual, the tax shall be levied at the rates specified in the Seventh Schedule.".

3. For section 12 of the principal Act, the following section shall be substituted namely:-

Substitution of new section for section 12.

"12. Appeal:- any person aggrieved,-

(a) by an order of levy of additional tax imposed under section 3-A;

(b) by an order of levy under section 6;

(c) by the seizure under section 8,

may within a period of thirtydays from the date of communication to him of the order of levy or the date of seizure as the case may be, appeal to such authority in the manner and on payment of such fees as may be prescribed.".

4. In the Principal Act, for the Third Schedule the following new Schedule shall be substituted,namely:-

### THE THIRD SCHEDULE

(See second Proviso to Sub-section (2) of Section-3)

S. No.	Period/Class of Vehicle	Motor Cycles including Tri cycles, Motor Scooters and Cycles with or without attachment.	Invalid Carriage	
1.	2	3	4	5
1.	At the time of registra- tion of new vehicles.	9% of the cost	9% of the cost	Rs. 901/-
2.	If the vehi- cles is already registered and its age from the month of registration is:			
	(1) Not more than 2 years	8% cost of the vehicle	8% cost of the vehicle	Rs. 829/-
	(2) More than 2 years but not more than 3 years	7% cost of the vehicle	7% cost of the vehicle	Rs. 758/-

1.	2	3	4	5
	(3) More than 3 years but not more than 4 years	6% cost of the vehicle	6% cost of the vehicle	Rs. 686/-
	(4) More than 4 years but not more than 5 years	5% cost of the vehicle	5% cost of the vehicle	Rs. 615/-
	(5) More than 5 years but not more than 6 years	4% cost of the vehicle	4% cost of the vehicle	Rs. 543/-
	(6) More than 6 years but not more than 7 years	3.5% cost of the vehicle	3.5% cost of the vehicle	Rs. 472/-
	(7) More than 7 years but not more than 8 years	3% cost of the vehicle	3% cost of the vehicle	Rs. 400/-

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1.	2	3	4	5
	(8) More than 8 years but not more than 9 years	2.5% cost of the vehicle	2.5% cost of the vehicle	Rs. 329/-
	(9) More than 9 years but not more than 10 years	2% cost of the vehicle	2% cost of the vehicle	Rs. 257/-
	(10) More than 10 years but not more than 11 years	1.5% cost of the vehicle	1.5% cost of the vehicle	Rs. 186/-
	(11) More than 11 years	1% cost of the vehicle	1% cost of the vehicle	Rs. 114/-

5. In the Principal Act, for the Fourth Schedule, the following new Schedule shall be substituted, namely:-

**THE FOURTH SCHEDULE**

(See Third Proviso to Sub-section(2) of Section 3)

Sl.No.	Period	Rate of tax on Road Rollers and Construction Equipment Vehicles.
1.	2	3
1.	At the time of registration of new vehicle.	7.5% of the cost of the vehicle.
2.	If the vehicle is already registered and its age from the month of the registration is:	
	(i) Less than 3 years.	6.5% of the cost of the vehicle.
	(ii) More than 3 years and less than 6 years.	5.0% of the cost of the vehicle.
	(iii) More than 6 years.	4.0% of the cost of the vehicle.

6. In the Principal Act, for the Sixth Schedule, the following new Schedule shall be substituted, namely:-

### THE SIXTH SCHEDULE

(See Fourth Proviso to Sub-section(2) of Section 3)

1.	2	3	4
S.No.	Period/Class of vehicle	Three or four wheeler motor vehicles including Motor Cars, Jeeps coming under non-transport category, omni buses upto a seating capacity of (10) ten persons in all and new Motor Cabs and the Motor Cabs of other States that are entering into the rolls of this State by way of change of address or transfer of ownership the cost of which does not exceed rupees ten lakhs.	Three or four wheeler motor vehicles including Motor Cars, Jeeps coming under non-transport category, omni buses upto a seating capacity of (10) ten persons in all and new Motor Cabs and the Motor Cabs of other States that are entering into the rolls of this State by way of change of address or transfer of ownership the cost of which exceeds rupees ten lakhs.
1	2	3	4
1.	At the time of registration of new vehicle	12% of the cost of the vehicle	14.0% of the cost of the vehicle
2.	If the vehicle is already registered and its age from		
1.	2	3	4

the month of registration; is:

1. Not more than 2 years.	11% of the cost of the vehicle.	13.0% of the cost of the vehicle.
2. More than two years but not more than 3 years.	10.5% of the cost of the vehicle.	12.5% of the cost of the vehicle.
(3) More than 3 years but not more than 4 years.	10% of the cost of the vehicle.	12.0% of the cost of the vehicle.
(4) More than 4 years but not more than 5 years.	9.5% of the cost of the vehicle.	11.5% of the cost of the vehicle.
(5) More than 5 years but not more than 6 years.	9% of the cost of the vehicle.	11.0% of the cost of the vehicle.
(6) More than 6 years but not more than 7 years.	8.5% of the cost of the vehicle.	10.5% of the cost of the vehicle.
(7) More than 7 years but not more than 8 years.	8% of the cost of the vehicle.	10.0% of the cost of the vehicle.
(8) More than 8 years but not more than 9 years.	7.5% of the cost of the vehicle.	9.5% of the cost of the vehicle.

1.	2	3	4
(9) More than 9 years but not more than 10 years.	7% of the cost of the vehicle.	9.0% of the cost of the vehicle.	
(10) More than 10 years but not more than 11 years.	6.5% of the cost of the vehicle.	8.5% of the cost of the vehicle.	
(11) More than 11 years but not more than 12 years.	6% of the cost of the vehicle.	8% of the cost of the vehicle.	
(12) More than 12 years.	5.5% of the cost of the vehicle.	7.5% of the cost of the vehicle.	

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7. In the Principal Act, after the Sixth Schedule, so amended the following new Schedule shall be added, namely:-

Insertion  
of New  
Schedule.

### THE SEVENTH SCHEDULE

(See Fifth Proviso to Sub-section(2) of Section 3)

1.	2.	3
SL. No.	Period/Class of vehicle	Non-Transport vehicles meant for carrying persons, owned by Companies/Institution/Societies/Organisations upto a seating capacity of (10) ten in all and second or more personalized vehicles upto a seating capacity of (10) ten in all owned by an individual.
1.	At the time of registration of new vehicles.	14% of the cost of the vehicle.
2.	If the vehicle is already registered and its age from the month of registration is:	
	1 Not more than 2 years.	13% of the cost of the vehicle.
	(2) More than 2 years but not more than 3 years.	12.5% of the cost of the vehicle.
	(3) More than 3 years but not more than 4 years.	12% of the cost of the vehicle.
	(4) More than 4 years but not more than 5 years.	11.5% of the cost of the vehicle.

1.	2.	3
(5) More than 5 years but not more than 6 years.	11% of the cost of the vehicle.	
(6) More than 6 years but not more than 7 years.	10.5% of the cost of the vehicle.	
(7) More than 7 years but not more than 8 years.	10% of the cost of the vehicle.	
(8) More than 8 years but not more than 9 years.	9.5% of the cost of the vehicle.	
(9) More than 9 years but not more than 10 years.	9% of the cost of the vehicle.	
(10) More than 10 years but not more than 11 years.	8.5 of the cost of the vehicle.	
(11) More than 11 years but not more than 12 years.	8% of the cost of the vehicle.	
(12) More than 12 years	7.5% of the cost of the vehicle.	

**E.S.L. NARASIMHAN,**  
Governor of Andhra Pradesh.

**R. RAMACHANDRA REDDY,**  
Secretary to Government,  
Legislative Affairs & Justice,  
LAW DEPARTMENT.